



Arete Research, LLC
3 Post Office Square, Fl. 7
Boston, MA 02109
Tel: +1 617.357.4800
Fax: +1 617.357.4809

October 18, 2010

Office of the Clerk
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004

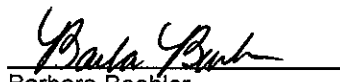
RE: Lehman Brothers Holdings, Inc., et. Al
Chapter 11 Case No. 08-13555 (JMP)

Dear Sir or Madam:

Attached for filing in the above-captioned matter please find the "Withdrawal Response to the Debtors' Forty-Sixth Omnibus Objection to Claims to be Disallowed and Expunged". This filing is made on behalf of Arete Research, claim #6262. Please note that we are amending our original response filed with the court on 10/4/2010.

Please contact me at 617-357-4800 with any questions or concerns regarding this filing.

Sincerely,


Barbara Boehler
Compliance Officer

OCT 21 2010

CERTIFICATE OF SERVICE

I certify that on October 18, 2010, copies of this Response were served by mailing the same by ordinary U.S. Mail, postage pre-paid to the persons listed below:

The Honorable James M. Peck
One Bowling Green, Court Room #601
New York, NY 10004

Shai Waisman, Esq.
Weil, Gotshal & Manges LLC
767 Fifth Avenue
New York, NY 10153

Andy Velez-Rivera, Esq.
Office of the United States Trustee
Southern District of New York
33 Whitehall St., 21st Floor
New York, NY 10004

Paul Schwartzberg, Esq.
Office of the United States Trustee
Southern District of New York
33 Whitehall St., 21st Floor
New York, NY 10004

Brian Masumoto, Esq.
Office of the United States Trustee
Southern District of New York
33 Whitehall St., 21st Floor
New York, NY 10004

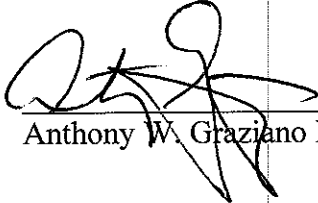
Linda Rifkin, Esq.
Office of the United States Trustee
Southern District of New York
33 Whitehall St., 21st Floor
New York, NY 10004

Tracy Hope-Davis, Esq.
Office of the United States Trustee
Southern District of New York
33 Whitehall St., 21st Floor
New York, NY 10004

Dennis F. Dunne, Esq.
Milbank, Tweed, Hadley & McCloy, LLP
1 Chase Manhattan Plaza
New York, NY 10005

Dennis O'Donnell, Esq.
Milbank, Tweed, Hadley & McCloy, LLP
1 Chase Manhattan Plaza
New York, NY 10005

Evan Fleck, Esq.
Milbank, Tweed, Hadley & McCloy, LLP
1 Chase Manhattan Plaza
New York, NY 10005



Anthony W. Graziano III